

City of Pensacola, Florida

FISCAL YEAR 2010 PROPOSED BUDGET



Pensacola - Celebrating 450 Years

Budget in Brief

For the year ending September 30, 2010

About the Cover

In 1559, Spanish Explorer, Don Tristan de Luna de Arellano (shown on cover) landed on the shores of what is now Pensacola, Florida. De Luna's expedition left from Mexico and found its way to the naturally protected waters of what is now Pensacola Bay. Shortly after establishing the settlement, a hurricane destroyed supplies, eventually causing the Spanish to flee the area and not return until the 1600s. In 1698, Fort San Carlos de Austria became the first permanent settlement in Northwest Florida. Remains of the fort can be found at Pensacola Naval Air Station. Pensacola is proud of its rich heritage, historically significant events and landmarks. To commemorate its 450th anniversary, Pensacola celebrated for 450 days from May 23, 2008 to August 15, 2009.

The Juan Sebastian de Elcano (shown on cover) is the third largest "Tall Ship" in the world and was launched on March 5, 1927. She is the official training ship for the Royal Spanish Navy and entrusted with the formation and training of the Spanish Naval Midshipmen. Elcano Captain Francisco Javier Romero and crew sailed into Pensacola June 3, 2009 to help commemorate the 450th Anniversary of the discovery of Pensacola.

In addition to the six-day visit by the Elcano, numerous special events were held including art exhibits, heritage walks, historical reenactments, educational programs, a heritage festival and a Spanish food and wine festival. Additionally, a visit from King Juan Carlos I and Queen Sofia of Spain was held in February 2009 to help celebrate the 450th Anniversary of Spanish explorer Don Tristan de Luna's settlement in Pensacola.

Source: www.celebratepensacola.com

Budget in Brief

CITY OF PENSACOLA, FLORIDA PROPOSED BUDGET – Fiscal Year 2010

The City of Pensacola’s fiscal year 2010 budget in brief is provided as an overview of the City’s budget which totals \$208,611,100 for fiscal year 2010. This document provides a brief description of revenue the City expects to receive and the planned areas for where the money will go. State law requires that the City adopt a balanced budget prior to the beginning of the fiscal year which is October 1st.

Budget workshops have been held on Monday, April 13, 2009, Monday, May 18, 2009 and are also scheduled for Wednesday, August 12, 2009. The workshop in August will begin at 9:00 a.m. and will be held in the Hagler/Mason Conference Room on the Second Floor of City Hall. The public hearings are scheduled for Wednesday, September 9, 2009 and Wednesday, September 16, 2009 to tentatively and finally adopt the budget. Both hearings will be held at 5:15 p.m. in City Council Chambers.

The City’s preliminary taxable value decreased by \$84 million, representing a 2.64 percent decline. This results in a \$784,300 decrease in General Fund Ad Valorem Revenue from fiscal year 2009 beginning budget. However at the beginning of fiscal year 2009 the City received the final taxable valuation from the Property Appraiser and it was reduced 3.14% from the July 1st estimate resulting in an immediate \$460,300 decrease in property tax revenue for fiscal year 2009. The fiscal year 2010 property tax revenue reflects a \$324,000 decrease from the current fiscal year 2009 budgeted amount. The majority of the decrease is attributed to the decline in taxable value of real property as a result of the collapse in the real estate market. Additionally, with the passage of Amendment 1, came a new formula to determine the maximum millage rate that could be levied. Based on that calculation the City’s maximum millage rate that the City could impose is 4.8156. However this budget has been prepared maintaining the same millage rate as FY 2009 which is 4.5395 mills and is below the calculated maximum millage rate allowed.

ALVIN G. COBY CITY MANAGER



Michael C. Wiggins,
Mayor



FY 2010 CITY COUNCIL



Jewel Cannada-Wynn
Deputy Mayor, District 6



Maren DeWeese,
District 3



Sam Hall
District 2



John Jerralds
District 5



Larry B. Johnson,
District 4



Diane Mack
At Large



Megan B. Pratt
At Large



Ronald P. Townsend
District 7



P. C. Wu, Ph.D.
District 1

Budget In Brief

City of Pensacola, Florida

BUDGET FACTS

The City's fiscal year begins October 1 and ends September 30. This is the time frame specified by state law for all local government budgets. Florida Statutes also require that budget appropriations be made each year and that each year's budget be balanced.

Each year the City Council approves a budget that funds operations and the capital improvement plan.

The City Manager presents a proposed budget to City Council each year. The Fiscal Year 2010 budget was presented to City Council on August 5, 2009. Workshops to review and discuss the budget as presented by the City Manager were held April 13, 2009, May 18, 2009 and will also be held on August 12, 2009. Two official public hearings are required for adoption and will be held at City Hall on:

September 9, 2009 at 5:15 p.m.

September 16, 2009 at 5:15 p.m.

In addition to state law and the City Charter, the Council has adopted a series of Financial Policies that provide guidance in developing the annual budget. These guidelines cover such areas as revenue forecasting, fund balances, investment of City funds and issuance of debt.

City monies are budgeted and accounted for in a number of different "funds." This allows monies which must be spent for certain purposes to be separated, and it helps to show the full cost of certain City operations. The main types of funds in the City's budget are:

➤ **THE GENERAL FUND**, which supports all the services of general government that are not required to be accounted for separately.

This includes police and fire services, leisure activities such as parks and recreation; and general administrative functions, such as the elected officials, city clerk and financial services.

➤ **SPECIAL REVENUE FUNDS**, which segregate monies received or set aside for specific purposes and activities which need to be accounted for separately. These include local option gasoline tax, housing, community redevelopment, library, stormwater, youth, athletic, hurricane, golf and regulatory services, such as inspections.

➤ **DEBT SERVICE FUNDS**, from which general government payments of principal and interest are made for monies the City borrows.

➤ **ENTERPRISE FUNDS**, which account for the full cost of operations, maintenance, debt and capital improvements of City operated "businesses": Gas Utility, Sanitation, Port and Airport.

➤ **INTERNAL SERVICE FUNDS**, which include the costs of the City's internal support services, such as risk management, print shop, mail room, management information services, engineering services and fleet maintenance. The departments served pay these costs.

BUDGET FACTS

The following City operations are operated as self supporting enterprises for which fees charged to users are intended to pay the full cost of operations:

- ✓ Gas Utility
- ✓ Sanitation
- ✓ Port
- ✓ Airport

The following City operations are tracked separately in special funds:

- ✓ Stormwater
- ✓ Housing
- ✓ Transportation Projects
- ✓ Community Redevelopment
- ✓ Library
- ✓ Youth
- ✓ Athletic (Including Tennis Center)
- ✓ Hurricane
- ✓ Golf Course
- ✓ Inspection Services

Amendment 1 brought a formula to determine the maximum millage rate that can be levied each year. Based on that calculation the maximum millage rate that the City can impose is 4.8156. However this budget has been prepared maintaining the same millage rate as FY 2009 which is 4.5395 mills and is below the calculated maximum millage rate allowed. City Property Taxes are estimated to generate \$13,535,300 to provide partial funding for essential services such as police and fire which total \$27,891,500.

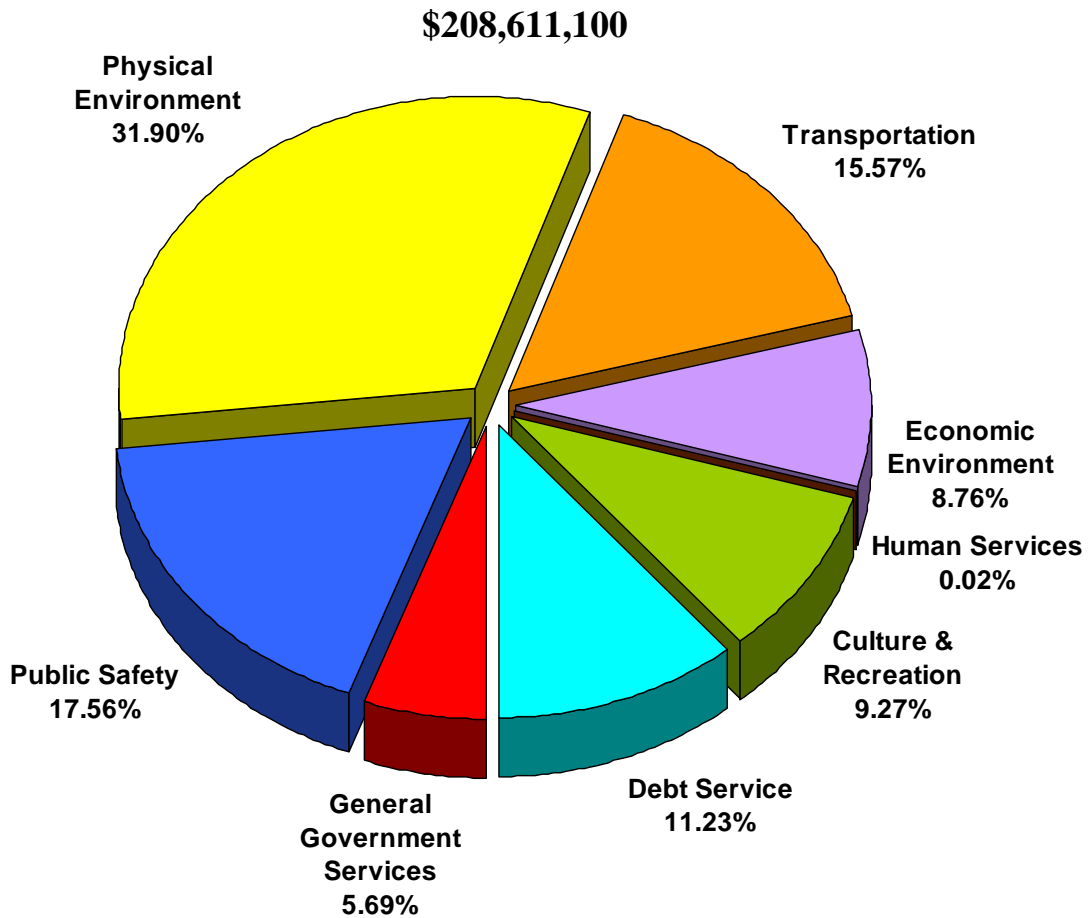
Other City general revenues pay for:

- ✓ Mowing and maintenance of parks and rights-of-way
- ✓ Operation and maintenance of senior center, athletic and recreational facilities
- ✓ Traffic signs and signal control; street lighting
- ✓ Maintenance of city's infrastructure such as streets, sidewalks and parking facilities.
- ✓ Comprehensive and neighborhood planning
- ✓ Intergovernmental coordination
- ✓ Acquisition and management of City property
- ✓ Economic development and redevelopment coordination
- ✓ City administrative services such as legal, city clerk, employee services, and financial services.

Budget In Brief

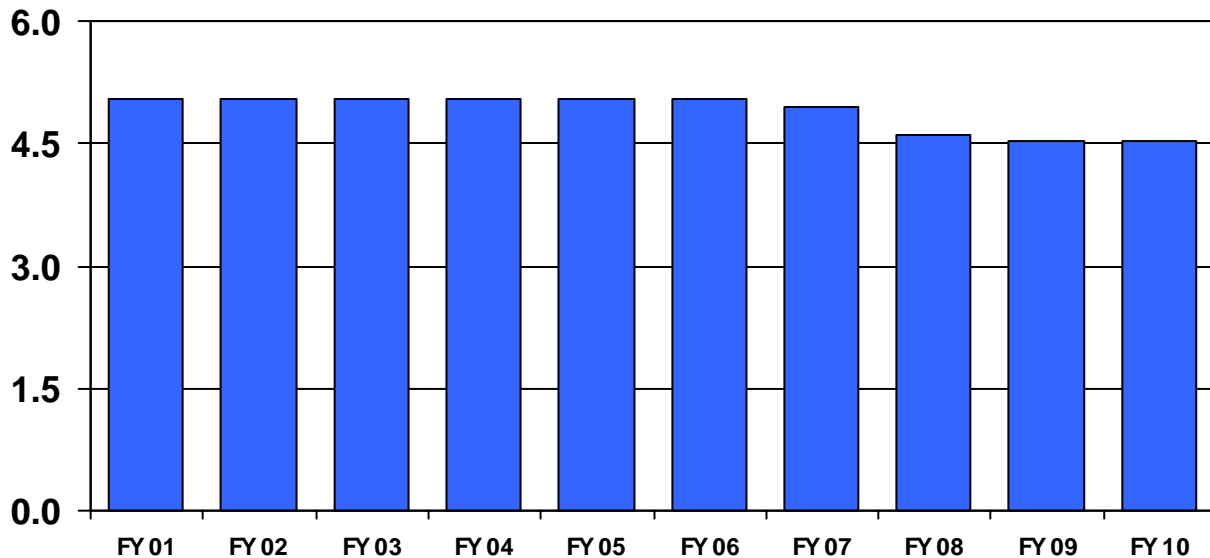
City of Pensacola, Florida

FISCAL YEAR 2010 PROPOSED OPERATING BUDGET



Proposed Millage Rate: 4.5395 mills

Millage rate will remain at same rate as fiscal year 2009



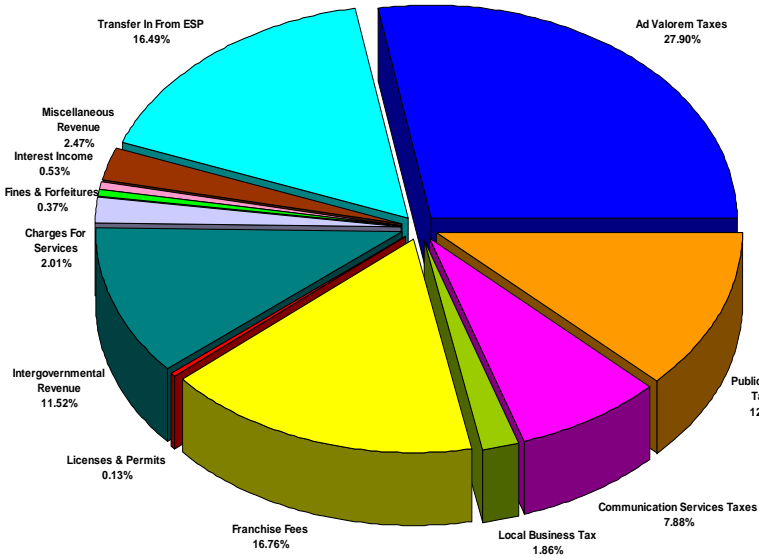
Budget In Brief

City of Pensacola, Florida

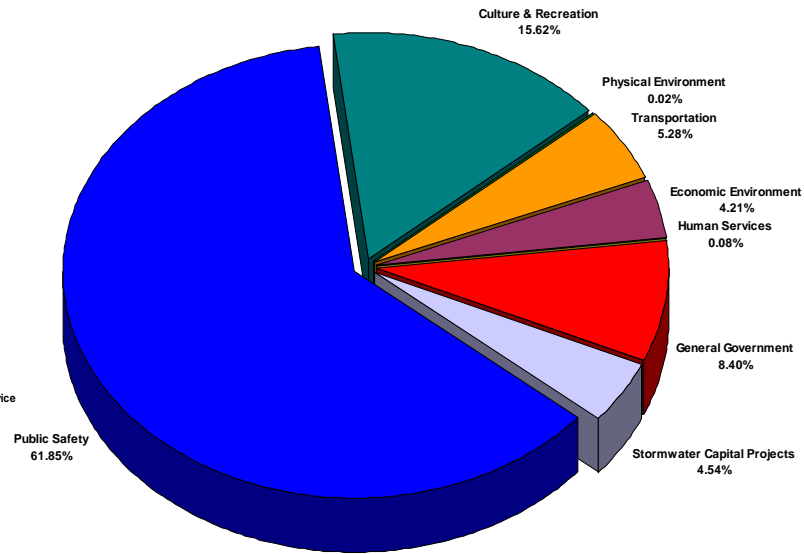
FISCAL YEAR 2010 PROPOSED BUDGET GENERAL FUND

\$48,521,600

Revenues

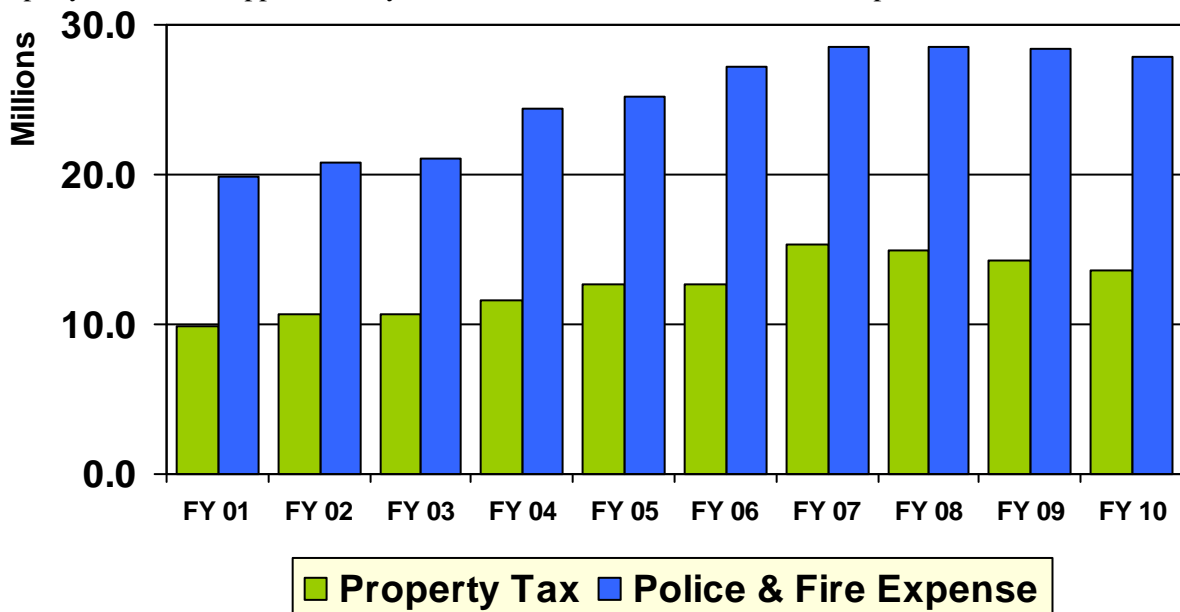


Expenditures



Property Tax vs. Police & Fire Requirements

Property taxes cover approximately 49% of the cost of the Police & Fire Departments in Fiscal Year 2010.



Budget In Brief

City of Pensacola, Florida

PROPOSALS FOR DEVELOPING THE FY 2010 BUDGET

Property Taxes - Millage Rate

The City's fiscal year 2010 preliminary taxable value decreased by \$84 million representing a 2.64 percent decline. This results in a \$784,300 decrease in General Fund Ad Valorem Revenue from fiscal year 2009 beginning budget. However at the beginning of fiscal year 2009 the City received the final taxable valuation from the Property Appraiser and it was reduced 3.14% from the July 1st estimate resulting in an immediate \$460,300 decrease in property tax revenue for fiscal year 2009. The fiscal year 2010 property tax revenue reflects a \$324,000 decrease from the current fiscal year 2009 budgeted amount. The majority of the decrease is attributed to the decline in taxable value of real property as a result of the collapse in the real estate market. Additionally, with the passage of Amendment 1, came a new formula to determine the maximum millage rate that could be levied. Based on that calculation the maximum millage rate that the City can impose is 4.8156. However this budget has been prepared maintaining the same millage rate as fiscal year 2009 which is 4.5395 mills and is below the calculated maximum millage rate allowed.

Thirty-Month Balanced Budget Plan

In April 2008 City Council adopted a thirty-month balanced budget plan which has right-sized the City of Pensacola's expenditures. The end of fiscal year 2010 will mark the completion of that thirty-month balanced budget plan. To accomplish the plan, all programs within the General Fund were identified and reviewed. This review resulted in reductions in budgeted positions, consolidation within departments, interdepartmental functional consolidation as well as a freeze in employee compensation. While the priority was to maintain core services, there were some service reductions as well as fee adjustments. This rightsizing enabled the City of Pensacola to establish a new base budget which in turn allowed for the development of a budget without anticipated draw down of fund balance. Any fund balance remaining at the close of fiscal year 2009 will be reserved for unanticipated future revenue shortfalls in the fiscal year 2010 and fiscal year 2011 budgets.

Position Changes

Since fiscal year 2007, 126 full-time positions have been eliminated as part of the Thirty-Month Balanced Budget Plan. Additionally, are currently unfunded resulting in a total savings in personnel costs of over \$5 million. In fiscal year 2010 a total of 36 full-time positions will be eliminated with a \$1.2 million savings. Additionally, in fiscal year 2010 four positions will be unfunded providing an additional \$299,600 in savings for a total fiscal year 2010 savings of \$1.5 million.

Reserves

In previous years, proceeds from the sale of surplus City property has been the only addition to the General Fund reserve balance. Beginning in fiscal year 2007, interest earnings were applied towards the reserve amount which provided another avenue to increase reserves. With the uncertainty surrounding the economic climate of the nation, it is imperative that adequate reserves be maintained and not used for reoccurring operating expenditures.

Also, in fiscal year 2007 council revised the Financial Planning and Administration Policy to stipulate that the General Fund's maximum appropriated Beginning Fund Balance each year should not be more than three percent of budgeted revenues. In future budget years there may not be expenditure savings and revenue collected over budget estimates to produce resources for fund balance drawdowns to balance future year budgets. The City of Pensacola's Thirty-Month Balanced Budget Plan is structured so that ongoing revenues will fund ongoing expenditures and therefore, no fund balance is appropriated for fiscal year 2010. At the end of fiscal year 2009 Fund Balance in the amount of \$2.1 million (excluding reserves) was available for future revenue shortfalls.

Budget In Brief

City of Pensacola, Florida

Employee Salaries and Benefits

During the fiscal year 2008 budget process, Council requested that the City Manager review various options of the employee compensation package and present those for Council's consideration. Historically, the City of Pensacola budgeted a 5% increment pay adjustment for civil service employees and a 3% adjustment for unclassified employees. In February, 2008 Council adopted an ordinance which amends the method for determining the annual increment for civil service employees. Effective October 1, 2008 (FY 2009) the annual increment adjustment percentage are recommended by the City Manager as part of the budget process. City Council retains the authority to appropriate funding for the annual increment.

As with the fiscal year 2009 Budget the fiscal year 2010 Budget does not provide funding for pay increases for any employees. Employees were notified upon the passage of the aforementioned ordinance that pay increases would not be forthcoming in the fiscal year 2009 Budget as well as the fiscal year 2010 Budget. Employees have also been notified that there also exists a possibility that fiscal year 2011 will also result in the absence of pay increases. Additionally, in the fiscal year 2010 longevity increases have been frozen and therefore no increases in longevity pay will be given in this fiscal year. Overtime has also been reduced in some departments by as much as one-third, requiring either restructured work weeks or, in some instances, reducing the service level provided. However, the City must respond to the new economic realities and position itself to respond as needed in the future. This has not been an easy decision, especially with the position reductions. The philosophy of fiscal discipline, attention to core priorities and living within our means is the driving factor in this decision. The employees of the City are its most valuable asset and it is critical to maintain a workforce that is compensated in a fair and equitable manner. As the economy improves, or unanticipated revenue is realized the City's ability to provide compensation adjustments to the employees will be revisited.

In fiscal year 2002 City Council approved the first major revision of the civil service pay plan since the 1980's. The improved plan included a provision to increase salary range minimums and maximums on a biennial basis up to a maximum of three percent based on the percentage change in the Consumer Price Index. The two year

percentage change in the Consumer Price Index was 3.6% and, under normal circumstances the salary ranges would have been adjusted upward by three percent for fiscal year 2010. However, in light of the economic conditions and the freeze in annual increment adjustments no changes to the salary ranges will be recommended.

Historically there have been significant increases to the City's three defined benefit pension plans. In an effort to reduce the costs associated with retirement plans the City joined the Florida Retirement System for general employees in July 2007. In Fiscal Year 2010, the city-wide pension costs for employees are anticipated to decrease by \$9,300. However, in April 2009 City Council began a review and discussion of the three defined benefit pension plans currently in place for the employees of the City of Pensacola. In June 2009 City Council awarded a contract with the Mercer Group to conduct a comprehensive study of compensation and benefits for the City of Pensacola employees. That study is anticipated to be brought back before City Council in the fall of 2009. At that time, City Council will review all compensation and benefits for City employees and compensation and benefit packages will be addressed.

Fiscal year 2009 is the last year of the existing police union contract for the Police Officers and Sergeants. Currently Staff and representatives from the newly formed Police Lieutenant Union have been in negotiations. The Police Officers and Police Sergeants are anticipated to begin negotiations in the latter part of fiscal year 2009.

General Fund Capital Equipment

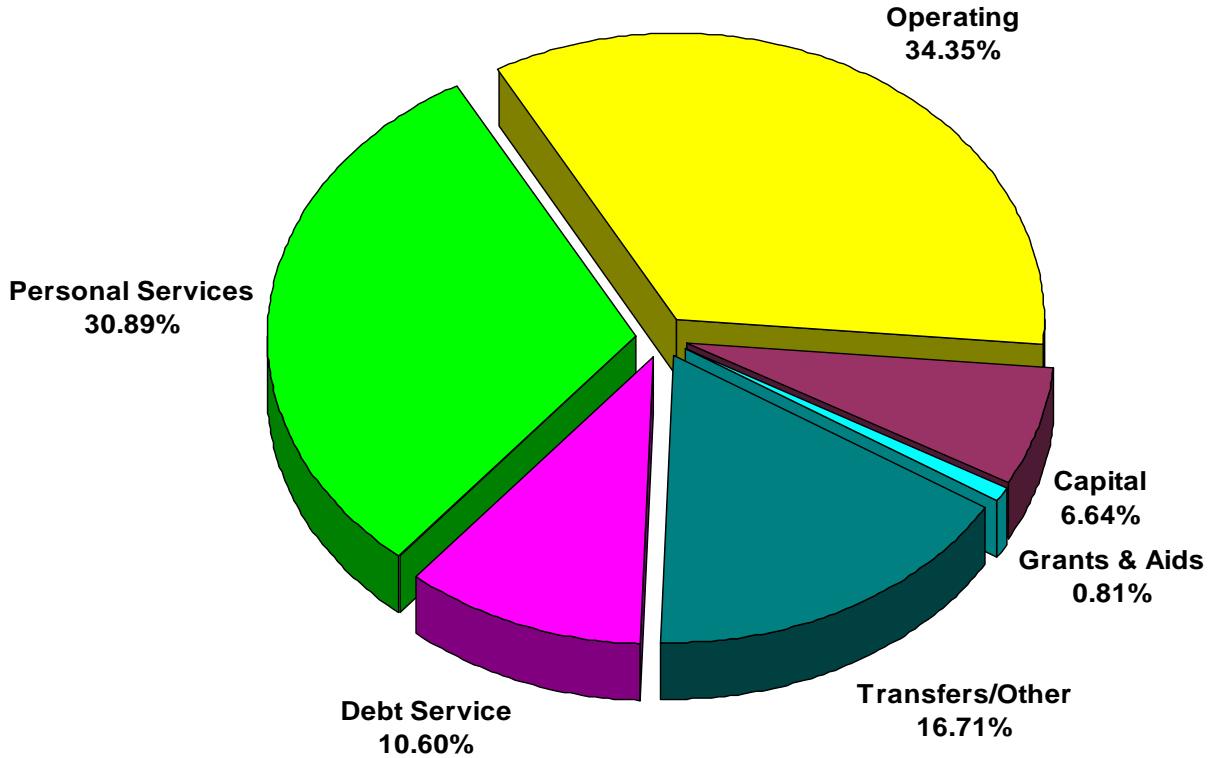
In spite of the downturn in revenue, one favorable development is the ability to fund capital equipment purchases. Funds have been programmed to cover the purchase of Police vehicles, Fire apparatus, as well as various other capital equipment items through fiscal year 2017. This funding will allow departments to replace the capital equipment on normal replacement cycles.

Beginning with fiscal year 2007 funding for General Fund capital items was programmed for funding in the Penny for Progress (the extension of the Local Option Sales Tax is referred to as Penny for Progress). The fiscal year 2009 Budget provides funding of \$1,503,000 in capital equipment for General Fund departments, including police and fire.

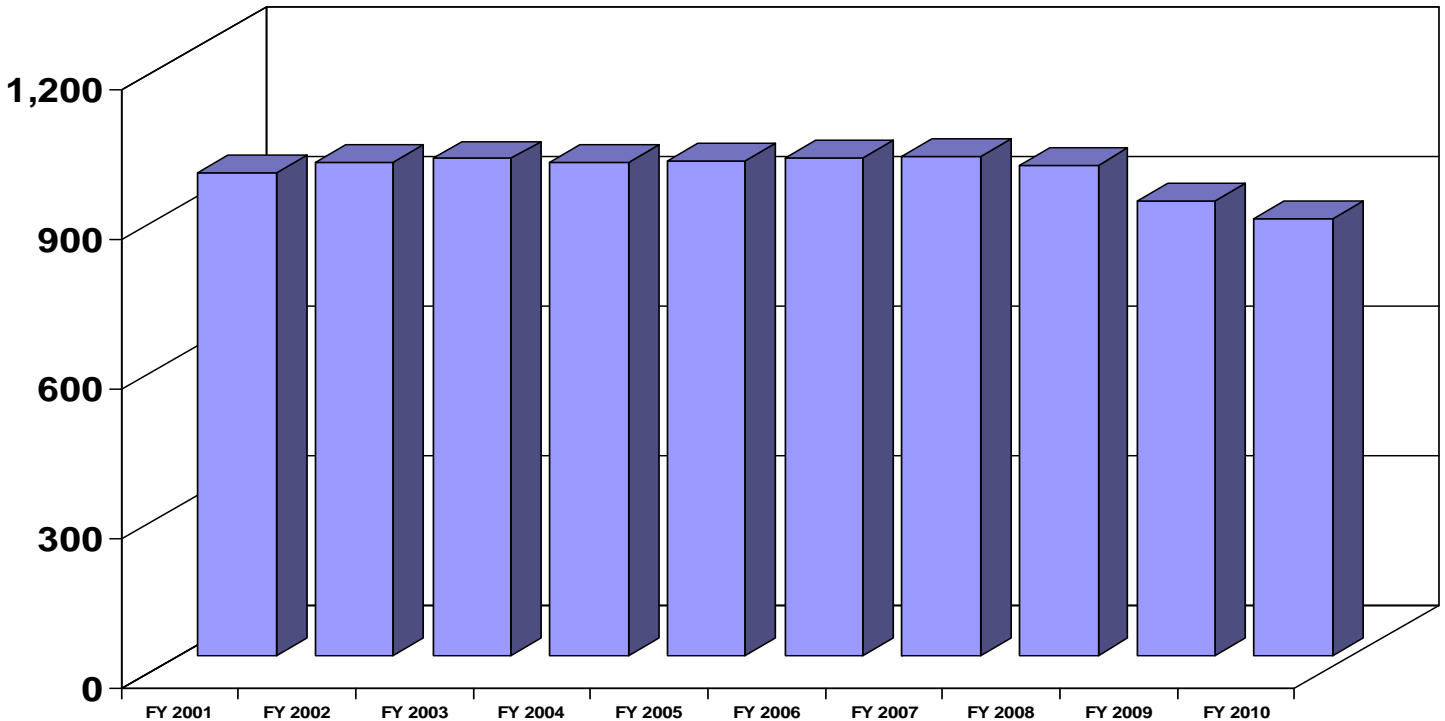
Budget In Brief

City of Pensacola, Florida

FY 2010 CITY-WIDE EXPENDITURES BY CATEGORY



FULL-TIME CITY-WIDE FUNDED POSITIONS LAST TEN YEARS



Budget In Brief

City of Pensacola, Florida

FY 2010 CITY-WIDE PROPOSED BUDGET

The **PROPOSED** City budget looks like this:

GENERAL FUND

Public Safety 27,891,500
Police, Fire

General Government 3,787,700
City Council, City Manager
City Clerk, Legal, Employee
Services, Civil Service, Financial
Services, Community Development,
Building Maintenance, Agency
Funding For The West Florida
Regional Planning Council

Culture & Recreation 7,043,200
Parks & Recreation, Agency
Funding for Saenger Theatre,
The Arts Council, The Naval Aviation
Flight Academy and the City's
Share For The Library System

Transportation 2,380,300
Public Works and Right
Of Way Maintenance

Physical Environment 7,300
Agency Funding for Bay Area
Resources Council

Economic Environment 1,900,400
Agency Funding for Pensacola
Escambia Development
Commission, Gulf Coast
African American Chamber
Of Commerce, Foundations
For the Future, Payments to
Tax Increment Districts

Other Financing Uses 5,476,200
Transfer to Stormwater
Capital Projects Fund,
Osceola Golf Course and
Roger Scott Tennis Center,
Transfer to Tax & Franchise
Fee Debt Service Fund for
Debt Service Payment and
Remaining Contingency from
Transfer of Army Reserve
Property

Human Services 35,000
Agency Funding for First
Call for Help and Lakeview
Center

TOTAL GENERAL FUND 48,521,600

Budget In Brief

City of Pensacola, Florida

FY 2010 CITY-WIDE PROPOSED BUDGET

SPECIAL REVENUE FUNDS

Special Grants	456,000
Local Option Gasoline Tax	1,519,400
Community Development Block Grant	1,271,800
Community Redevelopment Agency	4,471,400
Urban Core Redevelopment Trust	4,443,100
Library	5,054,800
Stormwater	2,260,900
Section 8	12,534,100
Youth Center	1,096,700
Athletic (Tennis-\$182,000)	349,300
Golf Course	754,100
Eastside TIF	108,100
Inspection Services	970,100

**TOTAL SPECIAL
REVENUE FUNDS 35,535,800**

DEBT SERVICE FUNDS

Tax & Franchise Fee Debt Service	2,931,600
CRA Debt Service	2,509,600

**TOTAL DEBT SERVICE
FUNDS 5,441,200**

CAPITAL PROJECTS FUNDS

Local Option Sales Tax	6,653,200
Stormwater Construction	2,120,700

**TOTAL CAPITAL
PROJECTS FUNDS 8,773,900**

ENTERPRISE FUNDS

Gas Utility	53,210,100
Sanitation	6,870,100
Port	2,226,100
Airport	28,761,900

**TOTAL ENTERPRISE
FUNDS 91,068,200**

INTERNAL SERVICE FUNDS

Insurance Retention	15,014,100
Central Services	4,256,300

**TOTAL INTERNAL
SERVICE FUNDS 19,270,400**

**TOTAL PROPOSED
BUDGET 208,611,100**

PROPERTY TAXES

MILLAGE RATE

The property tax rate is expressed in mills and is also called an “ad valorem” tax because it is based on value.

A MILL is \$1 for every \$1,000 of taxable property value (your assessed value minus any exemptions).

The operating millage cannot exceed 10 mills. Amendment 1 brought a formula to determine the maximum millage rate that can be levied each year. Based on that calculation the maximum millage rate that the City can impose is 4.8156. However this budget has been prepared maintaining the same millage rate as FY 2009 which is 4.5395 mills and is below the calculated maximum millage rate allowed.

AD VALOREM TAXES

The preliminary certified value for all taxable property assessed on January 1, 2009 is \$3.106 billion, a decrease of 2.64% from last year’s final value. The budget is prepared based on 96% of the taxable value.

For the FY 2010 budget, this taxable value will generate \$2.98 million for each mill levied by the City.

EXEMPTIONS

The Florida Constitution provides for a homestead exemption of \$25,000 from a property’s assessed value for Florida residents living in a dwelling and making it their permanent home on January 1 of each year. In addition, a referendum was held in January 2008 which enacted the following ad valorem tax reforms: 1) an exemption of an additional \$25,000 of the assessed value of homestead property (to be applied on the assessed value between \$50,000 and \$75,000); (2) a cap of 10 percent on yearly assessment increases on non-homestead residential and commercial property (provided however, this reform does not apply to school districts); (3) portability of the three percent cap on homestead residential property, up to \$500,000, when relocating to a new home in the State; and (4) a \$25,000 exemption from the tangible personal property tax. The 10 percent cap will affect assessments beginning on January 1, 2009.

Cities and counties also have been authorized by State Legislation to approve an additional Homestead Exemption under the “Save our Seniors” Amendment. In November, 2001, City Council approved an Ordinance authorizing an additional \$25,000 exemption. The County Appraiser is responsible for processing and verifying applications. To qualify, a household must have at least one member age 65 or older AND have a combined income of \$25,876 per year or less. This income cap amount is established by the Legislature and is adjusted annually by the percentage change in the average cost-of-living index in the period January 1 through December 31 of the immediate prior year compared with the same period for the year prior to that.

Beginning with the 1995 tax roll, the Save Our Homes Amendment went into effect for residential homestead property. The increase cap for the 2009 roll was 0.1%. Your property value may be affected by this change, which the County Property Appraiser is responsible for implementing.

When property owners appeal their appraised value to the Value Adjustment Board, it can reduce the City’s total taxable value. The final taxable value for FY 2010 will be received from the Property Appraiser’s office in October 2009.

USES

Comparing the cost of essential police and fire services to all property taxes resulting from the City’s operating millage you will find that the tax will cover approximately 49% of the cost of police and fire services in FY 2010. Remaining general government services and the balance of police and fire costs will be paid from other general revenues of the City.

Your property tax bill contains more than just your City taxes. You also pay property taxes to the Escambia County Board of County Commissioners, the School Board, the Northwest Florida Water Management District and if your property is within the Downtown Improvement District, taxes may also be levied for that as well. Your CITY taxes will make up less than 20 percent of your total property tax bill. Even when the City’s tax rate is reduced, you may pay more taxes if your property value increases or other taxing authorities raise their rates.

**MILLAGE RATE HISTORY
FY 2001 – FY 2010**

FISCAL YEAR	MILLAGE RATE
FY 2001	5.0570
FY 2002	5.0570
FY 2003	5.0570
FY 2004	5.0570
FY 2005	5.0570
FY 2006	5.0570
FY 2007	4.9500
FY 2008	4.5980
FY 2009	4.5395
FY 2010	4.5395

**PROPERTY TAX AND POLICE/FIRE EXPENDITURE COMPARISON
FY 2001 – FY 2010**

FISCAL YEAR	PROPERTY TAX	POLICE/FIRE	% COVERED
FY 2001	9,892,860	19,859,046	50%
FY 2002	10,621,227	20,755,428	51%
FY 2003	10,729,010	21,049,593	51%
FY 2004	11,535,736	24,419,686	47%
FY 2005	12,624,627	25,135,894	50%
FY 2006	12,612,006	27,147,696	46%
FY 2007	15,328,152	28,496,775	54%
FY 2008	14,963,002	28,523,556	52%
FY 2009	14,319,600	28,397,800	50%
FY 2010	13,535,300	27,891,500	49%

PROPERTY TAX CHARTS

If you own a home in Pensacola, you can find how the FY 2010 city property tax rate of 4.5395 mills will affect you by finding the figure nearest your home value on the chart below:

ASSESSED HOME VALUE	TAXABLE VALUE *	PROPOSED CITY PROPERTY TAX	PROPOSED OTHER GOVERNMENTAL ENTITIES PROPERTY TAX**	TOTAL PROPOSED PROPERTY TAX
\$25,000	\$ -	\$ -	\$ -	\$ -
50,000	25,000	113.49	485.50	598.98
75,000	25,000	113.49	567.39	680.88
100,000	50,000	226.98	938.28	1,165.25
125,000	75,000	340.46	1,309.16	1,649.63
150,000	100,000	453.95	1,680.05	2,134.00
175,000	125,000	567.44	2,050.94	2,618.38
200,000	150,000	680.93	2,421.83	3,102.75
225,000	175,000	794.41	2,792.71	3,587.13
250,000	200,000	907.90	3,163.60	4,071.50
275,000	225,000	1,021.39	3,534.49	4,555.88
300,000	250,000	1,134.88	3,905.38	5,040.25

* With \$25,000 Homestead Exemption and Amendment 1 Additional \$25,000 Exemption on Property Valued over \$50,000

** Not including the Downtown Improvement District

WHERE A PENSACOLA TAXPAYER'S PROPERTY TAX DOLLAR GOES*

Nineteen cents of every dollar you pay in property taxes goes to the City. Most of your property taxes are paid to other taxing authorities, such as Escambia County or the School Board.

City		19 cents
County	30 cents	
School Board	50 cents	
Water Management District	1 cents	
		81 cents

* FY 2010 Proposed Millage Rates

GENERAL FUND SERVICES

General Fund Services will cost \$2.36 per resident per day in FY 2010.

**What \$2.36 per RESIDENT
per DAY buys:**

Police Services	84.5¢
Fire Services.....	51.1¢
Parks and Recreation	27.6¢
Debt Service	14.3¢
Streets and Traffic	10.5¢
Stormwater Capital Projects.....	10.0¢
Tax Increment Financing District Pmt	8.3¢
Facilities Maintenance.....	7.8¢
Library Services Contribution.....	6.6¢
Community Development	3.9¢
Agency Funding	2.9¢
Legislative/Administrative	2.5¢
Fiscal Control	2.3¢
Contingency	1.6¢
City Employment	1.4¢
Golf Course Subsidy	0.6¢
Tennis Center Subsidy	0.1¢

2010 BUDGET COMPARISONS

The charts below compare 2009 to 2010 in the following areas:

- General Fund Expenses and Revenues
- All Operating Fund Expenses and Revenues
- Total Operating Budget Expenses and Revenues

EXPENDITURES	FY 2009	FY 2010	\$ CHG	% CHG
General Fund	49,420,300	48,521,600	(898,700)	-1.8%
Public Safety	28,419,300	27,891,500	(527,800)	-1.9%
Culture/Recreation	6,762,800	7,043,200	280,400	4.1%
General Government Services	4,232,800	3,787,700	(445,100)	-10.5%
Physical Environment	20,300	7,300	(13,000)	-64.0%
Transportation	2,583,800	2,380,300	(203,500)	-7.9%
Economic Environment	2,032,500	1,900,400	(132,100)	-6.5%
Human Services	115,000	35,000	(80,000)	-69.6%
Transfers to Other Funds	5,253,800	5,476,200	222,400	4.2%
Total Other Funds	164,291,600	160,089,500	(4,202,100)	-2.6%
Total All Funds	213,711,900	208,611,100	(5,100,800)	-2.4%
REVENUES	FY 2009	FY 2010	\$ CHG	% CHG
General Fund	49,420,300	48,521,600	(898,700)	-1.8%
Property Tax Revenue	14,319,600	13,535,300	(784,300)	-5.5%
Public Service Taxes	5,958,900	5,861,100	(97,800)	-1.6%
Communication Services Taxes	3,898,600	3,825,300	(73,300)	-1.9%
Local Business Tax	925,000	904,500	(20,500)	-2.2%
Franchise Fees	7,992,500	8,129,000	136,500	1.7%
Licenses & Permits	56,400	62,400	6,000	10.6%
Intergovernmental Revenue	6,115,800	5,591,000	(524,800)	-8.6%
Charges for Services	1,213,600	976,800	(236,800)	-19.5%
Fines & Forfeitures	229,900	179,200	(50,700)	-22.1%
Interest Income	260,000	257,000	(3,000)	-1.2%
Miscellaneous	450,000	1,200,000	750,000	166.7%
Other General Fund Resources	8,000,000	8,000,000	-	0.0%
Total Other Funds	164,291,600	160,089,500	(4,202,100)	-2.6%
Total All Funds	213,711,900	208,611,100	(5,100,800)	-2.4%

FY 2010 BUDGET CALENDAR

Planning

- October through January – Staff review of previous budget process, comments from Government Finance Officers Association reviewers and development of broad objectives.

Preparation

- October – Budget Update “Kickoff”
- January 5 – System Input of Budget Submittals Complete
- February 13 – Final Budget Submissions Due for General Fund Departments
- March 13 – Final Budget Submissions Due for Non General Fund Departments

Review

- March through May – City Manager and Staff review proposed budget and departmental requests and meet with individual departments to review requests.
- June 1 – Preliminary tax roll information from the Property Appraiser’s Office available.

Public Adoption

- April 13 – City Council Workshop to Accept Public Input on the General Fund Budget
- May 18 – City Council Workshop to Accept Public Input on the Non General Fund Budget
- July 1 – Official preliminary taxable values provided by the Property Appraiser’s Office.
- July 23 – TRIM Rate is tentatively set by City Council.
- August 3 – Proposed Budget Document delivered to City Council.
- August 12 – City Council Workshop to Accept Public Input on the Proposed Budget.
- September 9 – First State-Required Public Hearing to Adopt Tentative Millage Rates and Tentative Budget.
- September 16 – Second State-Required Public Hearing to Adopt Final Millage Rates and the Fiscal Year 2010 Budget.